

Insurance Premiums Order (1996-97) (1996 SI 243)

[1996-243]



New South Wales

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Insurance Premiums Order (1996-97) (1996 SI 243)



New South Wales

I, the Honourable Gordon Samuels AC, Governor of the State of New South Wales, with the advice of the Executive Council, and on the recommendation of the WorkCover Authority, and in pursuance of section 168 of the [Workers Compensation Act 1987](#), do, by this my Order, fix the manner in which the premium payable by an employer for a policy of insurance is to be calculated by requiring the premium to be calculated for a period of insurance of not more than 12 months and:

- (a) if the employer is a category A employer for the purposes of the policy, in accordance with the following formula:

$$P = (T \times (1 - S)) + (E \times S) + D + Q$$

except that where the basic tariff premium for the employer [T] does not exceed \$100,000, the experience adjusted premium for the employer

$$P = (T \times (1 - S)) + (E \times S) + D + Q$$

is not to exceed twice the amount of that basic tariff premium [2T],

- (b) if the employer is a category B employer for the purposes of the policy, in accordance with the following formula:

$$P = (T \times (1 - S)) + (E \times S) + D + Q$$

where:

P is the premium for the time being payable by the employer in respect of the period of insurance to which the policy relates, being:

- (a) except as provided by paragraph (b) below, the initial premium so payable in accordance with this Order, or
- (b) where adjustments are required to be made to that premium by reason of the operation of this Order, the premium so payable by reason of those adjustments.

T is the basic tariff premium for the employer, calculated with respect to the period of insurance in accordance with Schedule 3 to this Order.

S is the experience adjustment factor for the employer determined with respect to the period of

insurance in accordance with Schedule 4 to this Order.

E is the experience premium, if any, for the employer determined with respect to the period of insurance in accordance with Schedule 5 to this Order.

X is the excess surcharge factor for the employer determined with respect to the period of insurance in accordance with Schedule 6 to this Order.

D is the dust diseases contribution, if any, for the employer.

Q is the premiums adjustment contribution, if any, for the employer.

Schedules 1-8 and Table A to this Order form part of this Order.

This Order commences at 4 pm on 30 June 1996.

This Order may be cited as the *Insurance Premiums Order (1996-97)*.

Signed at Sydney, this 26th day of June 1996.

By His Excellency's Command,

J W Shaw QC MLC Attorney General, and Minister for Industrial Relations.

Schedule 1 Interpretation

1 Definitions

(1) In this Order:

basic tariff premium, in relation to a policy, means the basic tariff premium for the policy calculated in accordance with Schedule 3.

category A employer, in relation to a policy, means an employer whose basic tariff premium for the policy at the time at which the insurer first demands a premium for the policy would exceed \$3,000, assuming the period of insurance to which the premium relates to be 12 months (whether or not that period of insurance is in fact 12 months).

category B employer means an employer, other than a category A employer.

claim means a claim made by a person against an employer to which a policy relates.

dust diseases contribution, in relation to an employer, means an amount equivalent to the contributions, if any, payable by an insurer in respect of the employer to the Workers' Compensation (Dust Diseases) Fund and the Dust Diseases Reserve Fund.

employer includes a person who proposes to become an employer.

insurer means a licensed insurer, or a former licensed insurer, within the meaning of the Act.

per capita rate means a rate specified in Column 3 of Table A that is expressed otherwise than as a percentage.

period of insurance, in relation to a policy, means a period for which an insurer assumes risk under the policy, being a period which commences on the first day on which the policy is in force after having been issued or renewed.

policy or **policy of insurance** means a policy of insurance within the meaning of the Act.

premiums adjustment contribution, in relation to an employer, means an amount equivalent to such part of the contributions, if any, payable by an insurer to the Premiums Adjustment Fund under section 208 of the Act as relates to the premium payable by the employer to the insurer.

regulations means regulations under the Act.

the Act means the [Workers Compensation Act 1987](#).

wages means wages as defined in section 174 (9) of the Act.

- (2) For the purposes of this Order, a person is the **predecessor** of an employer if the employer has acquired the business of the person. This subclause applies whether the business acquired is the whole or main part of the business of the person or is the whole or main part of a separate and distinct business of the person, and whether or not the business acquired is carried on at the same location.
- (3) For the purposes of this Order, an employer that is a corporation is related to another corporation (whether or not that other corporation is an employer) if:
 - (a) the employer and the other corporation are, by reason of the [Corporations Law](#), taken to be related to each other, or
 - (b) the directors of the employer are accustomed or under an obligation, whether formal or informal, to act in accordance with the directions, instructions or wishes of the directors of the other corporation, or
 - (c) the directors of the other corporation are accustomed or under an obligation, whether formal or informal, to act in accordance with the directions, instructions or wishes of the directors of the employer, or
 - (d) the other corporation is, by reason of the [Corporations Law](#), taken to be related to another corporation the directors of which are accustomed or under an obligation, whether formal or informal, to act in accordance with the directions, instructions or wishes of the directors of the employer, or

- (e) the directors of the employer and the directors of the other corporation are accustomed or under an obligation, whether formal or informal, to act in accordance with the directions, instructions or wishes of another person, or
 - (f) the other corporation has a share capital and the directors of the employer may (whether directly or indirectly) exercise, control the exercise of or substantially influence the exercise of, 50 per cent or more of the voting power attached to voting shares issued by the other corporation, or
 - (g) (where the employer and the other corporation are corporations each of which has a share capital) any person who may (whether directly or indirectly) exercise, control the exercise of, or substantially influence the exercise of, 50 per cent or more of the voting power attached to voting shares issued by one of those corporations, may also exercise, control the exercise of or substantially influence the exercise of 50 per cent or more of the voting power attached to voting shares issued by the other corporation.
- (4) However, an employer that is a corporation is not related, for the purposes of this Order, to another corporation (whether or not that other corporation is an employer) if:
- (a) the employer and that other corporation are not, by reason of the [Corporations Law](#) taken to be related to each other, and
 - (b) the WorkCover Authority is satisfied that neither the employer nor the other corporation carry on a trade, business or profession so as to avoid or evade the payment of a premium payable by either the employer or the other corporation for a policy.
- (5) The value of any amount of money calculated or included in a calculation under this Order is to be expressed in dollars.
- (6) In this Order, a reference to wages which are payable by an employer includes a reference to wages which have been paid by the employer.

2 Determination of wages

- (1) In this Order, a reference to wages, in relation to a period of insurance under a policy issued or to be issued to an employer or in relation to a period of 12 months ascertained by reference to any such period of insurance, is a reference:
- (a) except as provided by paragraph (b), to a reasonable estimate of the monetary value of all wages (not including any wages to which Schedule 8 applies) payable to workers by the employer in respect of the period of insurance or the period of 12 months, as the case may be:
 - (i) as calculated by the insurer by reference to the returns, if any, furnished in

- accordance with the regulations by the employer to the insurer, or
- (ii) where the employer does not agree with the estimate of the insurer and applies to the WorkCover Authority for an estimate of that value—as determined by the Authority, or
- (b) where the monetary value of those wages (not including any wages to which Schedule 8 applies) has been ascertained—to the actual value of those wages.
- (2) If at any time the employer has failed to furnish the returns in respect of any relevant period of insurance and the monetary value of the wages concerned has not been ascertained, the estimate of the monetary value of those wages is taken to be such amount as is calculated by multiplying the monetary value (or reasonable estimate) of wages for the immediately preceding equivalent period of insurance by 1.2.

Schedule 2 Application

1 Policies to which Order applies

- (1) This Order applies to and in respect of policies of insurance which are to be or have been issued or renewed so as to take effect on or after 4 pm on 30 June 1996 and before 4 pm on 30 June 1997.
- (2) If, before 4 pm on 30 June 1997, an insurance premiums order has not been made in respect of policies of insurance taking effect on or after that time, this Order applies to and in respect of those policies pending the making of such an order.

2 Policies exempt from Order

This Order does not apply to policies of insurance exempted by section 168 (4) (b) of the Act and by the [Workers Compensation \(Insurance Premiums\) Regulation 1995](#).

Schedule 3 Basic tariff premium

1 General

- (1) The basic tariff premium (“T”) for an employer is to be calculated in accordance with the following formula:

$$P = (T \times (1 - S)) + (E \times S) + D + Q$$

where:

Wa, Wb...Wn are each a part of the total wages payable to workers by the employer in respect of the period of insurance for which the premium is to be calculated, being a part of the total wages attributable to a classification appearing in Column 1 of Table A applicable to the employer.

Ra, Rb...Rn are each a percentage rate specified in Column 3 of Table A which

corresponds with a classification applicable to the employer, being a classification appearing in Column 1 of Table A opposite the percentage rate.

- (2) For the purposes of subclause (1), the classifications applicable to an employer and the part of total wages payable by an employer which is attributable to any such classification are to be:
- (a) as determined by the insurer by reference to returns, if any, furnished in accordance with the regulations by the employer to the insurer, or
 - (b) where the employer does not agree with the determination of the insurer and applies to the WorkCover Authority for a determination—as determined by the Authority.

2 Exceptions

If the policy concerned relates to per capita rates in respect of some or all workers, those rates are to be substituted for wages in respect of those workers to determine “Wa”, “Wb”... Wn” in the formula in clause 1.

Schedule 4 Experience adjustment factor

1 General

- (1) The experience adjustment factor (“S”) for an employer is:

- (a) where the employer:

- (i) has been insured under a policy or policies for the period of 2 years immediately preceding the commencement of the period of insurance for which the premium is to be calculated or has been so insured for a longer period, and
- (ii) has, during those 2 years, supplied the insurer with particulars complying with the regulations of claims against the employer,

the factor calculated in accordance with the following formula:

$$P = (T \times (1 - S)) + (E \times S) + D + Q$$

- (b) in any other case—0,

where:

T is the basic tariff premium for the employer, calculated with respect to the period of insurance in accordance with Schedule 3 to this Order and assuming the period of insurance to which the premium relates to be 12 months (whether or not that period of insurance is in fact 12 months).

- (2) For the purposes of subclause (1) (a), an employer is taken to have been insured for the period of 2 years referred to in that paragraph even if there has been a break or breaks in insurance (not exceeding 1 month in total) within that period.

2 Employers who were previously self-insurers

If an employer was not insured for the period of 2 years referred to in clause 1 (1) (a), because the employer was a self-insurer during the whole or any part of that period, the formula in clause 1 (1) (a) applies as if the employer had been insured under a policy (and supplied particulars) during the whole of that period.

3 Employers who acquire business etc

The period referred to in clause 1 (1) (a) during which an employer has been insured under a policy or policies and supplied particulars of claims includes any period during which a predecessor of the employer has been so insured and supplied particulars.

Schedule 5 Experience premium

1 General

- (1) The experience premium ("E") for an employer is to be calculated:

(a)

- (i) for the purpose of calculating the initial premium payable before the expiration of the period of insurance for which the premium is to be calculated, and
- (ii) after the period of insurance for which the premium is to be calculated has expired (being a period that is less than 12 months),

in accordance with the following formula:

$$P = (T \times (1 - S)) + (E \times S) + D + Q$$

- (b) after the period of insurance for which the premium is to be calculated has expired (being a period that is not less than 12 months), in accordance with the following formula:

$$P = (T \times (1 - S)) + (E \times S) + D + Q$$

where:

W is the total of the wages payable to workers by the employer in respect of the period of insurance.

F₅₅ is 3.5.

F₅₆ is 2.3.

F₅₇, F₅₈ and F₅₉ are such numbers as are determined by the Governor on the recommendation of the WorkCover Authority and notified in the Gazette.

C₁ and **C₂** are respectively the totals of the cost of claims for the employer in respect of the last and second last period of 12 consecutive months which occurred before the commencement of the period of insurance not including:

- (a) the cost of any claims under section 10 (Journey claims) of the Act in respect of C₁ and C₂, and
- (b) the cost of any claims under section 11 (Recess claims) of the Act in respect of C₁.

C₀ is the total of the cost of claims for the employer in respect of the period of insurance (not including the cost of any claims under sections 10 (Journey claims) and 11 (Recess claims) of the Act).

W₁ and **W₂** are respectively the totals of the wages payable to workers by the employer in respect of the last and second last period of 12 consecutive months which occurred before the commencement of the period of insurance.

W₀ is the total of the wages payable to workers by the employer in respect of the period of insurance.

(2) If an employer:

- (a) makes an application to an insurer for the renewal of a policy, and
- (b) does not supply the insurer, in accordance with clause 6 (2) of the [*Workers Compensation \(Insurance Premiums\) Regulation 1995*](#), with a duly completed return relating to wages paid during the last period of insurance preceding that renewal,

the insurer may, for the purpose of calculating the initial premium payable by the employer for the renewed policy, determine the amount of "W₁" in the formula in subclause (1) (a) to be the amount determined as "W" in the calculation of the experience premium for the employer in respect of the last period of insurance preceding that renewal.

- (3) If during any past period referred to in C₁, C₂, W₁ or W₂ in the formula in subclause (1)
 - (a) a predecessor of the employer was insured under a policy or policies:
 - (a) the cost of claims for the employer during that period includes, for the purposes of C₁, and C₂, the cost of claims for the predecessor in respect of the business acquired by the employer, and
 - (b) the wages payable to workers by the employer during that period includes, for the purposes of W₁ and W₂, the wages payable to workers by the predecessor in

respect of the business acquired by the employer.

- (4) If the policy concerned relates to per capita rates, those rates are to be substituted for wages to determine W , W_0 , W_1 or W_2 in the applicable formula in subclause (1).
- (5) If the policy concerned relates to both per capita rates and wages, 2 separate calculations of E (" E_1 " and " E_2 ") are to be made and E is to equal the sum of E_1 and E_2 where:

" E_1 " is calculated by using the applicable formula in subclause (1),

" E_2 " is calculated by using the applicable formula in subclause (1) but also by substituting the per capita rates for wages to determine W , W_0 , W_1 or W_2 in that formula.

2 Definition

In this Schedule, **cost of claims** has the same meaning as in Part 3 of the [Workers Compensation \(Insurance Premiums\) Regulation 1995](#).

Schedule 6 Excess surcharge factor

The excess surcharge factor (" X ") for an employer is:

- (a) where the employer is a category B employer and there has been no agreement between the employer and the insurer that the employer will repay the prescribed excess amount within the meaning of section 160 of the Act (or such smaller amount as may be agreed on) for claims which arise out of the period of insurance for which the premium is to be calculated—0.03, or
- (b) in any other case—0.

Schedule 7 Minimum premium—category B employers

1 Policies in respect of which minimum premium payable

This Schedule applies to a policy issued to a category B employer (or the renewal of such a policy), being a policy under which the employer is not required to repay to the insurer the prescribed excess amount within the meaning of section 160 of the Act (or other agreed amount) for claims under the policy.

2 Minimum premium payable

- (1) For the purposes of this Schedule, the minimum premium:
 - (a) in respect of a policy relating to domestic or similar workers—is \$35, or
 - (b) in respect of any other policy—is \$110.
- (2) If the premium payable in respect of a policy to which this Schedule applies would (but for this Schedule) be less than the minimum premium in respect of the policy, the

amount of the premium is to be increased to that minimum premium.

Schedule 8 Reduction of premium for employers of previously injured workers etc

1 Premium to be reduced

Any premium calculated in accordance with the other provisions of this Order is to be reduced in accordance with this Schedule.

2 Exclusion of certain wages from calculation of premium

Any such premium is to be reduced by excluding wages to which this Schedule applies from the calculation of the amount of the premium.

3 Wages to which this Schedule applies

- (1) This Schedule applies to wages payable by an employer in respect of the first 12 months of employment of any worker who:
 - (a) is first employed by the employer (for a minimum period of employment of 12 continuous weeks) on or after 1 July 1992 but only if:
 - (i) the worker is partially incapacitated for work as a result of a 1987 Act injury (whether received before, on or after 1 July 1992) and is no longer employed by a previous employer who employed the worker at the time of the injury, or
 - (ii) the worker has as a result of a 1987 Act injury (whether received before, on or after 1 July 1992) been totally or partially incapacitated for work for a period of at least 12 weeks, is no longer employed by a previous employer who employed the worker at the time of the injury and has been continuously unemployed since that period of incapacity, or
 - (b) is first employed by the employer (otherwise than on a casual or temporary basis) after 1 February 1992 and before 1 April 1993, but only if:
 - (i) the worker is partially incapacitated for work as a result of an injury (received at any time before 1 April 1993) and is no longer employed by a previous employer who employed the worker at the time of injury, or
 - (ii) the worker has been continuously unemployed for at least 3 months immediately before being employed by the employer.
- (2) However, this Schedule does not apply to any such wages unless:
 - (a) application for a premium reduction in respect of those wages is made by the relevant employer in accordance with any guidelines under this Schedule, and
 - (b) any other relevant requirements of the WorkCover Authority are satisfied.

4 Guidelines—application for reduction of premium etc

- (1) The WorkCover Authority may issue guidelines specifying the method of applying for a premium reduction under this Schedule, including:
 - (a) the form of and the manner of making an application, and
 - (b) any documents relating to the application that the employer must attach to it.
- (2) Those guidelines may also specify the circumstances in which periods of employment or unemployment are to be regarded as continuous for the purposes of clause 3 (1).

5 Definition

- (1) In this Schedule, **employer** does not include a self-insurer.
- (2) In this Schedule, a reference, in relation to a worker, to a 1987 Act injury is a reference to an injury received by the worker after the commencement of the Act.

Table A Basic tariff rates

(Schedule 3)

Notes

- 1** An employer’s basic tariff premium is determined under Table A having regard to the employer’s business. An employer’s business means the employer’s business or industrial activity.
- 2** An employer may carry on a single business or more than one business at the same time.
- 3** If an employer carries on a single business, the tariff classification applicable to the business is that which most accurately describes the entire business of the employer. The entire business includes not only the operations and activities directly involved in the conduct of the business, but also all operations and activities incidental to the conduct of the business.
- 4** If an employer carries on more than one business, so that it can be said that the employer carries on separate and distinct businesses, Note 3 applies to each such separate and distinct business.
- 5** Generally, businesses are not separate and distinct if the operations and activities carried on in those businesses are incidental to one another.
- 6** In determining whether businesses are separate and distinct (for tariff classification purposes) it is relevant to take the following into account:
 - (a) the nature of the operations and activities (including incidental operations and activities) respectively carried on in the businesses,

- (b) differences in the identity of the workers respectively engaged in the businesses (and in particular of the workers engaged in the manufacturing or industrial activities and operations),
 - (c) differences in locations of the businesses, for example, differences in locations may vary from sites far removed from each other, or separate floors in a given building, or even separate parts on the one floor level of a building (the important element in relation to location is that normally separate and distinct businesses have exclusive use of the particular area in which the operations and activities of the business are carried on).
- 7** There is no tariff classification of “Clerical Staffs—office work” or “Commercial Travelling”. Consequently the wages of any such workers will attract the basic tariff premium appropriate to the employer’s business.
- 8** In the event that an employer carries on separate and distinct businesses then workers of the type previously eligible to attract the “Clerical Staffs—office work”, or “Commercial Travelling”, tariffs are to each be allocated to one of those two or more separate and distinct businesses. Any such allocation will be on the following basis:
- (a) if such a worker is occupied wholly or predominantly in just one of the employer’s separate and distinct businesses then the entire wages of the worker will attract the tariff classification premium rate appropriate to that business,
 - (b) if such a worker is occupied substantially in more than one of the employer’s separate and distinct businesses then the entire wages of the worker will attract the lowest tariff classification premium rate appropriate to the various business activities in which the worker is occupied. (In the event that those two or more separate and distinct businesses each have the same basic tariff rate then the worker’s entire wages will attract the tariff classification with the lowest rate number.)
- 9** Notwithstanding the application of Notes 4, 5 and 6 the following activities should *not* be considered as separate and distinct businesses:
- Clerical Support Services
 - Management Services
 - Administrative Services
 - Sales and Marketing
 - Head Office Activities
 - Warehousing associated with Manufacturing or Retailing.

These activities are *not* entitled to a separate rate pursuant to Note 4 but should be

considered incidental to the employer's other activity or activities.

- 10** If an employer has a business that is covered by Table A's tariff rate numbers 529, 558, 714, 723 or 907 (being rate numbers that refer to a per capita rate), the employer is to be rated, to the extent that the business relates to any or all of those per capita rates, on the basis of the per capita rates concerned rather than on the basis of wages.
- 11** The WorkCover Authority may, from time to time, issue guidelines to insurers for the application of these Notes and the classification of Employers' Businesses or Industrial Activities.
- 12** "Mfg" means "Manufacturing".
- 13** "noc" means "Not Otherwise Classified".
- 14** In relation to the tariff classification applicable to ministers of religion (Rate No 784) note that clauses 17 and 17A of Schedule 1 to the [Workers Compensation Act 1987](#) provides a special procedure by which ministers of religion may be treated as workers for the purposes of the Act.

15

(1) If an employer:

- (a) is related to another corporation (as referred to in clause 1 (2A) of Schedule 1), and

Note—

The reference in Note 15 (1) to Clause 1 (2A) should read Clause 1 (3) [NSW WorkCover Authority].

- (b) predominately provides clerical, administrative or managerial services to any related corporation,

the premium payable by the employer is to be calculated by reference to the tariff classification premium rate applicable to the related corporation.

(2) However, in the case where the employer provides such services to more than one related corporation, the premium payable by the employer is to be calculated:

- (a) by reference to the highest of the tariff classification premium rates applicable to the respective related corporations, or
- (b) if the employer is able to demonstrate to its insurer that such services are predominately provided to a particular related corporation—by reference to the tariff classification premium rate applicable to that

related corporation.

Table A

Column 1	Column 2	Column 3
Classification of employer's business or industrial activity	Rate no	Basic rates of premium
Abattoirs	501	13.22%
Abrasive Blasting (incl Metal Spraying, Sand Blasting etc) (rate as for Engineering (c)).		
Abrasives Mfg (rate as for Engineering (c)).		
Accounting Services (rate as for Financial Institutions).		
Adjusting and Assessing (rate as for Financial Institutions).		
Advertising Agencies (rate as for Financial Institutions).		
Advertising Signs—Mfg and/or Repairing (rate as for Engineering (b)).		
Aerated Water and/or Soft Drink Mfg (rate as for Grocery Mfg).		
Aerial Agricultural Services (rate as for Farming and Grazing).		
Aeroplane and/or Aeroplane Engine Mfg and/or Repairing (rate as for Engineering (b)).		
Aged Care Hostels	515	4.01%
Agricultural Implement Mfg (rate as for Engineering (b)).		
Agricultural Societies (rate as for Pleasure Grounds).		
Air Charter Services noc (rate as for Air Transport Operators).		
Air Conditioning Maintenance and Services (rate as for Engineering (b)).		
Air Conditioning Plant Mfg and Installing (rate as for Engineering (c)).		
Air Transport Operators nco	535	1.81%
Airport Operators noc (rate as for Air Transport Operators noc).		
Aluminium Blinds Mfg and/or Installation (rate as for Engineering (b)).		
Aluminium Smelting (rate as for Foundries (b)).		
Aluminium Ware Mfg noc (rate as for Engineering (b)).		
Aluminium Work—Sheetmetal (rate as for Engineering (c)).		
Ammunition Mfg (rate as for Engineering (b)).		

Amusement Parks (rate as for Pleasure Grounds).

Analytical Laboratories (rate as for Doctors' Surgeries).

Animal Clinics (rate as for Doctors' Surgeries).

Apiaries (rate as for Farming and Grazing).

Architectural Services (rate as for Financial Institutions).

Armoured Car Services (rate as for Security Services).

Artesian Boring (rate as for Quarries).

Art Galleries (rate as for Theatres).

Artificial Limb and Truss Mfg (rate as for Electronic Equipment Mfg).

Artificial Stone Mfg (rate as for Brickworks).

Art Metal Work (rate as for Engineering (c)).

Asbestos Sheet Mfg (rate as for Fibro—Cement Sheet Mfg).

Asphalting (rate as for Road and/or Bridge Construction).

Associations:

(a) Business & Professional noc (rate as for Financial Institutions).

(b) Other—rate according to industry.

Athletic, Sports and/or Social Clubs:

(a) Professional Football Playing	529	\$80.00 per capita per game
(b) Other—including Professional Sporting Activities noc	531	3.29%

Auctioneering—other than Livestock (rate as for Retail Shops).

Audio Equipment Mfg (rate as for Electronic Equipment Mfg).

Authorised Money Market Dealers (rate as for Financial Institutions).

Automatic Sprinkler Mfg (rate as for Engineering (b)).

Automobile Works (see Motor Vehicle Industry).

Automotive Electrical and/or Engineering Services (rate as for Motor Vehicle Industry (b)).

Aviation Clubs (rate as for Air Transport Operators noc).

Bacon Mfg (see Canning etc).

Badge and Medallion Mfg (rate as for Electronic Equipment Mfg).

Bag Mfg and/or Repairing:

(a) Handbags noc and incl Leather (rate as for Leather Goods Mfg).

(b) Paper (rate as for Paper Mills etc).

(c) Plastic (rate as for Plastic Goods Mfg (a)).

(d) Textile—Sack and Meat Wrapper (rate as for Clothing Mfg noc).

Bakelite Moulding Factories (rate as for Plastic Goods Mfg (a)).

Baking:

(a) Bakehouse, Factory and/or Delivery 539 4.89%

(b) Retail—no baking on premises (rate as for Retail Shops).

Bamboo Work (rate as for Furniture Mfg).

Banking: Trading, Saving, Development (rate as for Financial Institutions).

Barber Shops 540 1.22%

Bark Gathering and Milling and Other Forest Work and the like noc—NOT incidental to the Timber Industry (rate as for Farming and Grazing).

Baths—Medical, Sauna, Swimming, Turkish and the like (rate as for Athletic, Sports etc (b)).

Baths and/or Swimming Pools Construction, or Installation (rate as for Building noc).

Battery—Electrical—Mfg (see Electrical Battery Mfg etc).

Battery Fitting (rate as for Motor Vehicle Industry (b)).

Bedding Mfg (rate as for Engineering (b)).

Belt Making—Apparel (rate as for Leather Goods Mfg).

Belting Mfg—Industrial:

(a) Rubber (rate as for Rubber Goods Mfg (b)).

(b) Other (rate as for Leather Goods Mfg).

Benevolent Institutions (rate as for Nursing Homes).

Bicycle Mfg (rate as for Engineering (b)).

Bicycle Retailing—including hiring and repairing (rate as for Retail Shops).

Billposting (rate as for Commercial Agency Services).

Biscuit Mfg 546 2.69%

Blacksmithing (rate as for Engineering (a)).

Blasting Operations (rate as for Quarries).

Blind Mfg:

(a) Canvas (rate as for Clothing Mfg noc).

(b) Other	549	3.29%
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Boarding Houses (rate as for Motels).

Boarding Schools (rate as for Colleges).

Boat Building (rate as for Engineering (c)).

Boat Sheds (rate as for Vessels (a)).

Boiler Making and/or Erecting (rate as for Engineering (a)).

Boiling-down Works (rate as for Chemical etc).

Bolt, Nut, Nail and Screw Mfg (rate as for Engineering (b)).

Bond and Free Stores (rate as for Importing etc (a)).

Bone Milling (rate as for Fertiliser Works).

Book and/or Magazine Importing (see Importing etc).

Bookbinding (rate as for Printing).

Bookmaking—Racing, incl Bookmaking Clerks (rate as for Commercial Agency Services).

Boot and Shoe Mfg and/or Repairing and/or Dealing:

(a) Wholesale and Retail (rate as for Retail Shops).

(b) Manufacturing and/or Repairing	556	4.89%
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Bottle Dealing (rate as for Glass Merchandising (b)).

Bottled Water Packaging and/or Distribution (rate as for Grocery Mfg noc and/or Merchandising noc).

Bowling Alleys—Tenpin (rate as for Athletic, Sports etc (b)).

Bowling Green Construction (rate as for Gardening (b)).

Boxing and Wrestling:

(a) Contestants	558	\$33.00 per capita per bout
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(b) Other (rate as for Athletic, Sports etc (b)).

Box Mfg:

(a) Cardboard (rate as for Paper Mills etc).

(b) Plastic (rate as for Plastic Goods Mfg (a)).

(c) Metal	560	4.01%
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(d) Wood (rate as for Woodworking noc).

Brassware Mfg noc (rate as for Engineering (c)).

Breakwater Construction (rate as for Waterworks).

Breweries and/or Soft Drink Mfg (rate as for Grocery Mfg).

Bricklaying (rate as for Building noc).

Brickworks	564	7.28%
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Bridge Building and/or Maintenance (rate as for Road and/or Bridge Construction).

Broadcasting and Television	694	0.67%
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Broom and Brush Mfg (rate as for Sporting Goods Mfg (b)).

Builders Hardware Merchandising:

(a) Timber (rate as for Timber Merchandising).

(b) Other (rate as for Retail Shops).

Building noc—including Clerks of Works and other workers supervising building operations	568	8.88%
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Building Cleaning—Exterior (rate as for Building noc).

Building Demolition (rate as for Building noc).

Building Societies: Permanent, Terminating (rate as for Financial Institutions).

Building Waterproofing (rate as for Building noc).

Bus—Motor—Services (rate as for Motor Omnibus Services).

Bush Clearing—including burning off of timber (rate as for Farming and Grazing).

Bush Missions and/or Bush Nursing Associations (rate as for Colleges).

Butchering—Wholesale and/or Retail:

(a) Slaughtering (rate as for Abattoirs).

(b) Other	573	5.97%
Butter Mfg (rate as for Dairying etc).		
Cabinet Mfg (rate as for Furniture Mfg).		
Camera Merchandising noc (rate as for Professional Equipment Merchandising noc).		
Camping Grounds (rate as for Pleasure Grounds).		
Canal Construction (rate as for Waterworks).		
Candle Mfg (rate as for Grocery Mfg).		
Cane Work (rate as for Furniture Mfg).		
Canning and/or Preserving Works:		
(a) Slaughtering (rate as for Abattoirs).		
(b) Other (rate as for Grocery Mfg).		
Canvas Goods Mfg (rate as for Clothing Mfg noc).		
Car Parking Stations (rate as for Motor Vehicle Industry (a)).		
Caravan Grounds (rate as for Pleasure Grounds).		
Carbide Mfg:		
(a) Quarrying (rate as for Quarries).		
(b) Other (rate as for Chemical etc).		
Cardboard Box Mfg (rate as for Paper Mills etc).		
Cardboard Mfg (rate as for Paper Mills etc).		
Caretaking	580	1.81%
Carnivals (rate as for Pleasure Grounds).		
Carpentry and Joinery:		
(a) Workshop (rate as for Woodworking noc).		
(b) Other (rate as for Building noc).		
Carpet Laying and/or Cleaning (rate as for Cleaning etc (b)).		
Carpet and/or Linoleum Mfg (rate as for Woollen etc Mills).		
Carriage, Coach and Motor Body Building:		
(a) Motor (rate as for Engineering (c)).		
(b) Railway and Tramway (rate as for Engineering (b)).		
Carrying and Carting	583	8.88%

Case Mfg (see Box Mfg).

Casinos (rate as for Athletic, Sports etc (b)).

Casket/Coffin Mfg (rate as for Furniture Mfg).

Cassette Tape and/or Record Mfg (rate as for Broadcasting and Television).

Catering (rate as for Restaurants).

Cattle Droving Contracting (rate as for Farming and Grazing).

Cattle Saleyards (rate as for Livestock Saleyards).

Ceiling—Stamped Metal—Mfg (rate as for Engineering (c)).

Cement Mfg (see Lime and Cement Works).

Cement Rendering (rate as for Building noc).

Cement Ware Mfg noc (rate as for Brickworks).

Cemeteries and Crematoriums (rate as for Undertaking Services).

Cereal Food Mfg (rate as for Grocery Mfg).

Charcoal Works:

(a) Tree Felling (rate as for Sawmilling).

(b) Other (rate as for Chemical etc).

Charities—rate according to industry.

Cheese Mfg (rate as for Dairying etc).

Chemical—Processing and Mfg noc	591	2.69%
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Chemists (Pharmaceutical):

(a) Manufacturing (rate as for Chemical etc).

(b) Wholesale (see Importing etc).

(c) Retail (rate as for Retail Shops).

Child-minding Centres (rate as for Colleges).

China Mfg (rate as for Brickworks).

Chipping Contractors—Cotton and the like (rate as for Farming and Grazing).

Chiropody (rate as for Doctors' Surgeries).

Chiropractic (rate as for Doctors' Surgeries).

Churches	784	1.00%
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Cigar and Cigarette Mfg (rate as for Tobacco etc Mfg).

Cinema Operating (rate as for Theatres).

Circuses (rate as for Pleasure Grounds).

Clay Pits (rate as for Brickworks).

Cleaning Contracting:

(a) Building—exterior (excepting Windows) (rate as for Building noc).

(b) Office, Windows and other noc	603	5.97%
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Clinical Psychologists (rate as for Doctors' Surgeries).

Clock Merchandising noc (rate as for Professional Equipment Merchandising noc).

Clockmaking and/or Repairing (rate as for Electronic Equipment Mfg).

Clothing Mfg noc	607	2.69%
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Clubs:

(a) Aviation (rate as for Air Transport Operators noc).

(b) Other (see Athletic, Sports, etc).

Coach Building (see Carriage, etc).

Coal Lumping (rate as for Stevedoring).

Coal Merchandising and/or Coal Trimming:

(a) Lighterage (rate as for Vessels (a)).

(b) Stevedoring (rate as for Stevedoring).

(c) Other (see Importing etc).

Coin Slot, Weighing and Vending Machine Shops and the like (rate as for Retail Shops).

Coke Works (rate as for Chemical etc).

Cold Storage (rate as for Grocery Mfg etc).

Collecting Agencies (rate as for Financial Institutions).

Collecting and Credit Reporting Services (rate as for Financial Institutions).

Colleges	614	1.48%
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Commercial Agency Services noc	619	0.55%
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Commercial Artists (rate as for Financial Institutions).

Communications Equipment Mfg and/or Assembly and/or Repairing
(rate as for Electronic Equipment Mfg).

Community Service Organisations—rate according to industry.

Community Transport Organisations (rate as for Colleges).

Computer Importing and/or Dealing (no manufacturing or assembly)
(rate as for Office Machine Importing etc).

Computer Manufacturing and Assembly (rate as for Electronic
Equipment Mfg).

Computer Software Development (rate as for Financial Institutions).

Computer Software Importing and/or Distribution and/or
Merchandising (rate as for Office Machine Importing etc).

Computer System Operation Services (rate as for Financial
Institutions).

Concentration Works (rate as for Foundries (b)).

Concrete Contracting noc (rate as for Building noc).

Concrete Pumping Contractors (rate as for Building noc).

Concrete—Ready Mixed:

(a) Mixing only (rate as for Quarries).

(b) Mixing and Supplying (rate as for Carrying and Carting).

Condensed Milk Mfg (rate as for Grocery Mfg).

Confectionery Mfg (rate as for Grocery Mfg).

Confectionery Wholesaling (rate as for Grocery Mfg).

Consulting Services:

(a) Professional Consulting (rate as for Financial Institutions).

(b) Market & Business noc (rate as for Financial Institutions).

(c) Other—rate according to industry.

Container Depots, Bond and Free Stores and the like (rate as for
Importing etc (a)).

Container Terminals (rate as for Stevedoring).

Convents and Convent Schools (rate as for Colleges).

Copper Work—Sheetmetal (rate as for Engineering (c)).

Copying, Typing and Mailing Services (rate as for Financial
Institutions).

Cork Cutting and Cork Article Mfg:

(a) Flooring (rate as for Cleaning etc (b)).

(b) Other (rate as for Engineering (c)).

Corporation Services

(Abattoirs, Child-minding Centres, Electric Light and Power 621 4.89%
Supplying, Gas Works and Quarries at the respective rates for such).

Corset Mfg—not factories (rate as for Tailoring (b)).

Cosmetic Mfg (rate as for Chemical etc).

Cotton Ginneries and Mills (rate as for Woollen etc Mills).

Cotton Picking and Growing (rate as for Farming and Grazing).

Courier Services 624 1.48%

Courts (rate as for Financial Institutions).

Cranes and Hoists (rate as for Machinery Merchandising etc).

Credit Reporting and Collecting Services (rate as for Financial
Institutions).

Credit Unions (rate as for Financial Institutions).

Crematoriums (rate as for Undertaking Services).

Crop Dusting—Aerial (rate as for Farming and Grazing).

Customs Agencies:

(a) Carrying (rate as for Carrying and Carting).

(b) Other (see Importing etc).

Cutlery Mfg (rate as for Engineering (b)).

Dairy Apparatus Mfg and/or Installing (rate as for Engineering (b)).

Dairy Farming (rate as for Farming and Grazing).

Dairying (Milk Vending and Processing) 630 4.89%

Dam Construction and/or Cleaning (rate as for Waterworks).

Dance Academies or Studios (rate as for Theatres).

Dance Companies (rate as for Theatres).

Data Processing Services (rate as for Financial Institutions).

Decorating (rate as for Painting).

Dehydrating—Food, artificial heat process (rate as for Grocery Mfg).

Dental Equipment Merchandising noc (rate as for Professional
Equipment Merchandising noc).

Dentistry and/or Dental Laboratories (rate as for Doctors' Surgeries).

Desk-top Publishing (rate as for Publishing (b)).

Detective Agencies (rate as for Security Services).

Diamond and Other Drilling (rate as for Quarries).

Die Casting (see Foundries).

Die Cutting and Sinking (rate as for Electronic Equipment Mfg).

Distilling (rate as for Chemical etc).

Diving (rate as for Vessels (b)).

Dock, Pier, Wharf or Retaining Wall Construction (rate as for Waterworks).

Docks:

(a) Goods handling, including Stevedoring and Wharf Labouring
(rate as for Stevedoring).

(b) Marinas, Boat Sheds, etc (rate as for Vessels (a)).

Doctors' Surgeries	641	0.67%
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Dog Coursing (rate as for Athletic, Sports etc (b)).

Domestic Service (rate as for Householders—Private).

Drain Making (rate as for Waterworks).

Dredging:

(a) Marine Shell (rate as for Quarries).

(b) Other (see Mining).

Dressmaking—not factories (rate as for Tailoring (b)).

Drilling (rate as for Quarries).

Driving Schools (rate as for Commercial Agency Services).

Droving Contracting (rate as for Farming and Grazing).

Dry Cleaning and Dyeing:

(a) Depot—Shop only (rate as for Retail Shops).

(b) Works	644	3.29%
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Dye Mfg (rate as for Chemical etc).

Earth Moving, Filling, Grading and Levelling (rate as for Road and/or Bridge Construction).

Earthenware Mfg (rate as for Brickworks).

Editing Services (rate as for Publishing (b)).

Electric Cable Mfg	651	4.01%
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Electrical Appliance Mfg and/or Repairing (rate as for Engineering (b)).

Electrical Appliance Retailing (rate as for Retail Shops).

Electrical Battery Mfg and/or Recharging:

(a) Wet Cell (rate as for Engineering (a)).

(b) Dry Cell (rate as for Chemical etc).

Electrical Contractors	653	4.01%
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Electrical Equipment Installation noc (rate as for Electrical Contractors).

Electrical Equipment Mfg noc (rate as for Engineering (b)).

Electricians (rate as for Electrical Contractors).

Electricity Supply Equipment and other Heavy Electrical Equipment Mfg and/or Installation and/or Repairing (rate as for Engineering (c)).

Electricity Supplying, incl maintenance and extension of lines, connections, meter reading and other work	652	4.01%
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Electronic Appliance Repairs noc (rate as for Electronic Equipment Mfg).

Electronic Communication Services noc (rate as for Telecommunications Services noc).

Electronic Equipment Components Mfg (rate as for Electronic Equipment Mfg).

Electronic Equipment Importing and/or Dealing (no manufacturing or assembly) (rate as for Office Machines Importing etc).

Electronic Equipment Installation and/or Maintenance Services noc (rate as for Electronic Equipment Mfg).

Electronic Equipment Mfg	654	1.48%
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Electronic Paging Services (rate as for Telecommunications Services noc).

Electroplating (rate as for Engineering (b)).

Electro-therapy (rate as for Doctors' Surgeries).

Elevator Mfg and/or Erecting:

- (a) Manufacturing (rate as for Engineering (c)).
- (b) Installing, Repairing and Servicing (rate as for Building noc).

Employment Agencies:

- (a) Providing contract labour (rate as for industry of client).
- (b) Personnel Consultants (not hiring out labour) (rate as for Financial Institutions).

Engine Installing and/or Repairing (rate as for Motor Vehicle Industry (b)).

Engineering:

(a) Heavy	760	8.88%
(b) Light Repetition	914	4.01%
(c) noc	657	5.97%

Engraving (rate as for Electronic Equipment Mfg).

Excavating noc (rate as for Building noc).

Exhibition Halls (rate as for Theatres).

Exporting noc (see Importing etc).

Family Crisis Accommodation and Counselling (rate as for Colleges).

Family Support Services (rate as for Colleges).

Farm Machinery Dealers (rate as for Machinery Merchandising etc).

Farming and Grazing—incl Farming and Grazing Contracting noc	661	10.83%
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Farriers (other than Blacksmithing) (rate as for Livestock Saleyards).

Fencing:

- (a) Tree Felling (rate as for Sawmilling).
- (b) Other (rate as for Gardening (b)).

Ferry Boats (rate as for Vessels (a)).

Fertiliser Spreading (rate as for Farming and Grazing).

Fertiliser Works	663	5.97%
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Fibre Glass Goods Mfg (rate as for Plastic Goods Mfg (a)).

Fibre Glass Insulation Mfg (rate as for Plastic Goods Mfg (a)).

Fibro-Cement Sheet Mfg	523	4.01%
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Fibrous Plaster and/or Plasterboard Mfg (rate as for Engineering (b)).

Film Exchanges and Distributors (rate as for Theatres).

Film and/or Television Picture Producing (rate as for Broadcasting and Television).

Financial Institutions	666	0.45%
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Financiers noc (rate as for Financial Institutions).

Fire Brigades (rate as for Corporation Services).

Fire Escape and/or other Fire Appliances and/or Fire Door and/or Shutter Making and/or Erecting (rate as for Engineering (a)).

Fire Salvage (rate as for Building noc).

Fire Sprinkler System Fitting and/or Installation (rate as for Plumbing etc).

Firewood Cutting and Selling (rate as for Sawmilling).

Fireworks Mfg (rate as for Chemical etc).

Fish Curing (rate as for Fishmongery).

Fish (fresh) Retailing (rate as for Fishmongery).

Fish Marketing Authority (rate as for Fishmongery).

Fish Wholesaling (rate as for Fishmongery).

Fishing Industry:

(a) Vessels (rate as for Vessels (b)).

(b) Penning and Land Work (rate as for Fishmongery).

Fishing Tackle Mfg (see Sporting Goods Mfg).

Fishmongery	671	4.89%
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Floating Plants for heavy lifting (rate as for Stevedoring).

Floor Sanding and/or Polishing and/or Surfacing (rate as for Woodworking noc).

Floorcovering laying and/or cleaning (rate as for Cleaning etc (b)).

Florists (rate as for Retail Shops).

Flour Milling (rate as for Grocery Mfg).

Food Products Mfg and/or Packaging noc (rate as for Grocery Mfg).

Food Products Wholesaling and/or Distribution (rate as for Grocery Mfg).

Football Playing (rate as for Athletic, Sports etc (a)).

Forestry Commission (rate as for Fruit and/or Vegetable Growing).

Forwarding Agencies:

(a) Carrying (rate as for Carrying and Carting).

(b) Other (see Importing etc).

Foundries:

(a) Ferrous (Iron and Steel only)	675	10.83%
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(b) Other Metals	676	5.97%
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Free Stores (rate as for Importing etc (a)).

Freezing Works (rate as for Grocery Mfg etc).

French Polishing (rate as for Retail Shops).

Frozen Foods—Processing and Mfg (rate as for Grocery Mfg).

Fruit and Vegetable Shops (rate as for Retail Shops).

Fruit and/or Vegetable Growing—including own packing	679	5.97%
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Fruit and/or Vegetable Wholesaling and Distribution (rate as for Grocery Mfg).

Fruit Drying and Packing (rate as for Fruit and/or Vegetable Growing).

Fumigating (rate as for Chemical etc).

Furniture Mfg	682	4.89%
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Furriery—workshop (rate as for Tailoring (b)).

Galvanising (rate as for Engineering (b)).

Gambling Services noc (rate as for Financial Institutions).

Garages (see Motor Vehicle Industry).

Garbage Services (rate as for Sanitary etc Services).

Gardening:

(a) Domestic (rate as for Householders—Private).

(b) Landscape and other noc	685	4.89%
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Gasfitting Services (rate as for Plumbing etc).

Gas Works—incl operation of gas house, maintenance of existing works and mains, connections, meter reading and other work	687	1.81%
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Glass Merchandising:

(a) Retail (rate as for Retail Shops).

(b) Other	689	5.97%
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Glass and Glass Bottle Mfg (rate as for Engineering (b)).

Glazing (rate as for Glass Merchandising (b)).

Golf Driving Ranges (rate as for Athletic, Sports etc (b)).

Government Administrative Authorities noc (rate as for Financial Institutions).

Grain and Produce Marketing Authorities noc (see Importing etc).

Grain Merchandising (rate as for Grocery Mfg).

Granite Works (see Lime and Cement Works).

Gravel and Sand Pits (rate as for Quarries).

Grocery Mfg noc and/or Merchandising noc	696	4.01%
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Grocery Packaging and/or Repackaging (rate as for Grocery Mfg).

Grocery Wholesaling and/or Distribution (rate as for Grocery Mfg).

Guest Houses (rate as for Motels).

Guns—Repairing and/or Dealing (rate as for Retail Shops).

Gut Mfg (rate as for Chemical etc).

Gymnasiums (rate as for Athletic, Sports etc (b)).

Hairdressing (rate as for Barber Shops).

Halls (rate as for Theatres).

Ham Mfg (see Canning etc).

Hardware Merchandising—noc

(a) Wholesale (see Importing etc).

(b) Retail (rate as for Retail Shops).

Hat and/or Cap Mfg (rate as for Tailoring (b)).

Health and Fitness Centres (rate as for Athletic, Sports etc (b)).

Heavy Equipment Mfg, eg Bulldozers, Cranes, Construction Equipment etc (rate as for Engineering (a)).

Herb Merchandising (see Chemists (Pharmaceutical)).

Hide and Skin Stores (rate as for Tanneries).

Hire Cars (rate as for Taxi Cab etc).

Hire Services:

(a) Clothing, Camping, Crockery, Indoor Garden Plant and the like (rate as for Retail Shops).

(b) Plant and Heavy Equipment (rate as for Machinery Merchandising etc).

Holder—Investor noc (rate as for Financial Institutions).

Holding Companies:

(a) Mainly engaged in holding shares in their subsidiary company (or companies) (rate as for Financial Institutions).

(b) Other—rate according to industry.

Home Care Services (rate as for Nursing Homes).

Horse Breeding and/or Agistment (rate as for Farming and Grazing).

Horse Dealing and/or Shipping (rate as for Livestock Saleyards).

Horse Training and/or Horse Breaking (rate as for Racing Stables).

Hospitals	708	4.01%
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Hostels:

(a) Aged Care (rate as for Aged Care Hostels).

(b) Youth and Other noc (rate as for Motels).

Hot Air Balloon Services (rate as for Air Transport Operators noc).

Hotel-Motels (rate as for Hotels).

Hotels	710	2.69%
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Houseboats (rate as for Vessels (a)).

Household Electrical Appliance Mfg (rate as for Engineering (b)).

Householders—Private

(Workers employed by a Body Corporate as defined in the Strata Titles Act 1973 —rate as for Caretaking).	714	\$5.00 per capita per annum
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Ice and Ice Cream Mfg (rate as for Dairying etc).

Importing noc, Exporting noc and/or Warehousing noc:

(a) Involved in Goods Handling	717	2.21%
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(b) Other (rate as for Commercial Agency Services noc).

Indoor Garden Plant Hire Services (rate as for Retail Shops).

Industrial Gas Mfg (rate as for Chemical etc).

Industrial Waste Disposal Services (rate as for Sanitary etc Services).

Insurance:

(a) Life, General, Health (rate as for Financial Institutions).

(b) Services to Insurance Industry noc (rate as for Financial Institutions).

International Airlines (rate as for Air Transport Operators noc).

Internet Access Providers (rate as for Telecommunications Services noc).

Investigating Agencies (rate as for Security Services).

Iron and Steel Merchants (rate as for Engineering (c)).

Ironing Services (rate as for Laundries).

Irrigation Channel Work (rate as for Waterworks).

Jewellery Mfg and/or Repairing (rate as for Electronic Equipment Mfg).

Jewellery Merchandising noc (rate as for Professional Equipment Merchandising noc).

Job Printing (rate as for Printing).

Jockeys	723	\$18.00 per mount or drive
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Joinery (see Carpentry and Joinery).

Kalsomine Mfg (rate as for Chemical etc).

Kindergartens (rate as for Colleges).

Kitchen Mfg and/or Installation (rate as for Woodworking noc).

Knitwear Mfg (rate as for Clothing Mfg noc).

Laboratories noc (rate as for Doctors' Surgeries).

Lamp Mfg (rate as for Engineering (b)).

Lamp Shade Mfg (rate as for Box Mfg (c)).

Land Trusts, Mutual Funds, Unit Trusts (rate as for Financial Institutions).

Lapidaries (rate as for Retail Shops).

Laundrettes—Coin operated only (rate as for Retail Shops).

Laundries	731	4.89%
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Lead Works (rate as for Foundries (b)).

Leather Goods Mfg noc	733	4.89%
Leather Merchandising (rate as for Tanneries).		
Legal Services (rate as for Financial Institutions).		
Lifesaving—on beaches in connection with surfing:		
(a) Council employees (rate as for Corporation Services).		
(b) Other (rate as for Athletic, Sports etc (b)).		
Lime and Cement Works:		
(a) Quarrying (rate as for Quarries).		
(b) Other	739	5.97%
Lingerie Mfg (rate as for Clothing Mfg noc).		
Linoleum Laying and/or Cleaning (rate as for Cleaning etc (b)).		
Linoleum Mfg (rate as for Woollen etc Mills).		
Linotype Setting (rate as for Publishing (b)).		
Linseed Oil Cake and similar products Mfg (rate as for Grocery Mfg).		
Lithographic Services—preparation of plates only (rate as for Photography etc).		
Livestock Saleyards—including Auctioneering of Livestock and Stock and Station Agencies	744	2.21%
Locks and Guns—Repairing and/or Dealing (rate as for Retail Shops).		
Logging Timber (rate as for Sawmilling).		
Log Transporting—from bush to mill (rate as for Sawmilling).		
Loose Cover—Furniture—Mfg (rate as for Tailoring (b)).		
Lotteries (rate as for Financial Institutions).		
Machinery Dealing and/or Repairing noc—Second Hand (rate as for Machinery Merchandising etc).		
Machinery Mfg noc (see Engineering).		
Machinery Merchandising, Importing and Agencies noc	747	4.01%
Mail Contracting—Delivery and Collection (rate as for Courier Services).		
Mailing, Copying and Typing Services (rate as for Financial Institutions).		
Malt Making (rate as for Grocery Mfg).		

Manufacturers' Agencies noc (see Importing etc).

Marble and Granite Works (see Lime and Cement Works).

Margarine Mfg (rate as for Grocery Mfg).

Marine Salvage (rate as for Vessels (b)).

Marine Shell Dredging (rate as for Quarries).

Marine Stores (see Ships' Shop Provedores).

Mason Work—including Building and Monumental and Stone Work
(rate as for Building noc).

Match Factories (rate as for Chemical etc).

Mat Mfg:

(a) Wire Work (rate as for Engineering (c)).

(b) Other (rate as for Woollen etc Mills).

Mattress Mfg (rate as for Engineering (b)).

Measuring Instruments and Equipment Mfg noc (rate as for
Electronic Equipment Mfg).

Meat Canning and/or Meat Preserving Works (see Canning etc).

Meat (fresh) Processing and/or Packaging (no slaughtering) (rate as
for Butchering).

Medallion Mfg (rate as for Electronic Equipment Mfg).

Medical Equipment Merchandising noc (rate as for Professional
Equipment Merchandising noc).

Merchandising noc (see Importing etc).

Messenger Services (rate as for Courier Services).

Metal Ceiling Mfg (rate as for Engineering (c)).

Metal Fabricating (see Structural Engineering).

Metal Furniture Mfg (rate as for Furniture Mfg).

Metal Spraying (incl Abrasive Blasting) (rate as for Engineering (c)).

Metal Welding:

(a) Structural Engineering (see Structural Engineering).

(b) Other (rate as for Engineering (c)).

Metal Working noc (rate as for Engineering (a)).

Metering Equipment Mfg (rate as for Electronic Equipment Mfg).

Milk Dealing and Vending—Delivery (rate as for Dairying etc).

Milk Processing (rate as for Dairying etc).

Millinery:

(a) Retail (rate as for Retail Shops).

(b) Other (rate as for Tailoring (b)).

Mineral Earth Works (see Lime and Cement Works).

Mineral Water Bottling (rate as for Grocery Mfg).

Mining:

(a) Coal Mining	769	8.88%
(b) Gold and Other Mining (including Broken Hill and district):		
(i) Underground Operations	778	13.22%
(ii) Dredging and/or Sluicing and other Surface Operations	780	3.29%
(iii) Quarrying (rate as for Quarries).		

Ministers of Religion (rate as for Churches). (Clause 17 of Schedule 1 to the [Workers Compensation Act 1987](#) provides a special procedure by which Ministers of Religion may be treated as workers).

Mobile Phone Importing and/or Dealing (no manufacturing or repairing) (rate as for Office Machine Importing etc).

Mobile Phone Services (rate as for Telecommunications Services noc).

Modelling in Clay, Stucco, Plaster and the like:

(a) Building work (rate as for Building noc).

(b) Other (rate as for Fibro-cement Sheet Mfg etc).

Money Market Dealing noc (rate as for Financial Institutions).

Motels	790	2.69%
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Motion Picture Producing (rate as for Broadcasting and Television).

Motion Picture Theatres (rate as for Theatres).

Motor Body Building (rate as for Engineering (c)).

Motor Car, Motor Cycle and/or Cycle Racing Tracks or Racing Grounds incl Racing Drivers, Motor Racing Cyclists and the like (rate as for Pleasure Grounds).

Motor Omnibus Services	785	3.29%
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Motor Vehicle Industry:

(a) Selling—including Service Stations—no repairing	786	1.48%
(b) Garage and Service Stations—repairing	787	2.69%
(c) Manufacturing and assembling new vehicles (rate as for Engineering (c)).		
Motor Vehicle Rental Services (see Motor Vehicle Industry).		
Motor Vehicle Washing and/or Cleaning (rate as for Motor Vehicle Industry (b)).		
Municipal Services (see Corporation Services).		
Museums (rate as for Theatres).		
Mushroom Growing (rate as for Fruit and/or Vegetable Growing).		
Music Halls (rate as for Theatres).		
Music Performing (rate as for Broadcasting and Television).		
Musical Instrument Mfg and/or Repairing (rate as for Electronic Equipment Mfg).		
Mutual Funds, Land Trusts, Unit Trusts (rate as for Financial Institutions).		
Nail Mfg (rate as for Engineering (b)).		
Nautical Instrument Mfg (rate as for Electronic Equipment Mfg).		
Navigation Equipment Merchandising noc (rate as for Professional Equipment Merchandising noc).		
Neighbourhood Centres (rate as for Colleges)		
Neon Sign Mfg and/or Repairing (rate as for Engineering (b)).		
Net Mfg (see Rope and/or Twine Works).		
Newsagencies (rate as for Retail Shops).		
Newspaper Publishing (see Publishing).		
Nurseries—flowers, etc (rate as for Gardening (b)).		
Nursing Homes	792	4.89%
Nut-Edible—Shelling, Roasting and Packing (rate as for Grocery Mfg).		
Office Machine Importing and/or Dealing (no manufacturing or assembly)	796	0.55%
Office Machine Mfg and/or Assembly (rate as for Electronic Equipment Mfg).		
Oil and Petroleum Depots (rate as for Oil Importing etc).		

Oil Cake Mfg (rate as for Grocery Mfg).

Oil (Non-Edible) Importing and/or Blending and/or Compounding and/or Refining	799	1.48%
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Oil Mills and Works (rate as for Chemical etc).

Optical Equipment Merchandising noc (rate as for Professional Equipment Merchandising noc).

Optical Instruments and Equipment Mfg (rate as for Electronic Equipment Mfg).

Optical Retailing and/or Dispensing (rate as for Professional Equipment Merchandising noc).

Optometrists (rate as for Doctors' Surgeries).

Orchards (rate as for Fruit and/or Vegetable Growing).

Orchestras (rate as for Theatres).

Ore Reduction and/or Refining (rate as for Foundries (b)).

Organ Building and/or Repairing (rate as for Electronic Equipment Mfg).

Owners of Vehicles and Vessels in respect of persons who are bailees (rate as for Taxi Cab etc).

Oyster Leaseholds (rate as for Fishmongery).

Packing Case Mfg (see Box Mfg).

Painting	805	7.28%
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Paint Mfg (rate as for Chemical etc).

Paper Cup and Other Paper Products Mfg and Other Paper Converting noc (rate as for Paper Mills etc).

Paperhanging (rate as for Painting).

Paper Merchandising (see Importing etc).

Paper Mills incl Paper Products Mfg and Paper Converting	808	3.29%
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Park Trusts (rate as for Pleasure Grounds).

Partitioning—Demountable Fixing (rate as for Woodworking noc).

Pastry Making (see Baking).

Pastures Protection Boards (rate as for Livestock Saleyards).

Patent Medicine Mfg (rate as for Chemical etc).

Pattern Making:

(a) Transfer Paper (rate as for Printing).

(b) Other (rate as for Woodworking noc).

Paving (rate as for Road and/or Bridge Construction).

Pawnbroking (rate as for Retail Shops).

Performing Artists (rate as for Theatres).

Pest Exterminating:

(a) Agricultural (rate as for Farming and Grazing).

(b) Domestic (rate as for Chemical etc).

Pet Food Mfg and/or Packaging noc (rate as for Grocery Mfg etc).

Photographic Equipment Mfg (rate as for Electronic Equipment Mfg).

Photographic Equipment Merchandising noc (rate as for Professional Equipment Merchandising noc).

Photographic Supplies Mfg:

(a) Paper and the like (rate as for Paper Mills etc).

(b) Chemicals (rate as for Chemical etc).

Photography incl Developing	814	0.55%
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Phototypesetting Services (rate as for Publishing (b)).

Physiotherapy (rate as for Doctors' Surgeries).

Piano Making and/or Organ Building and/or Repairing (rate as for Electronic Equipment Mfg).

Picture Frame Mfg and/or Picture Frame Moulding Mfg (rate as for Woodworking noc).

Pier Construction (rate as for Waterworks).

Piggeries (rate as for Farming and Grazing).

Pile Driving (rate as for Waterworks).

Pipe Laying (rate as for Waterworks).

Pipe Lining Mfg:

(a) Plastic (rate as for Chemical etc).

(b) Other—rate according to industry.

Pipe Mfg:

(a) Concrete and Earthenware (rate as for Brickworks).

(b) Iron (rate as for Engineering (c)).

(c) Other—rate according to industry.

Plaster Mfg (rate as for Engineering (b)).

Plasterboard and/or Wallboard Fixing (rate as for Woodworking noc).

Plastering (rate as for Building noc).

Plastic Goods Mfg:

(a) Moulded and Extruded Products	823	4.01%
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(b) Other—rate according to industry.

Plastic Mfg and/or Reprocessing (rate as for Chemical etc).

Pleasure Boats (rate as for Vessels (a)).

Pleasure Grounds	824	4.01%
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Plumbing and Gasfitting Services	825	4.89%
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Plywood and Pressed Board Mfg (rate as for Woodworking noc).

Podiatry (rate as for Doctors' Surgeries).

Political Parties (rate as for Financial Institutions).

Port Authorities (not involved in wharf labouring) (rate as for Importing etc (a)).

Postal Agencies (no mail delivery) (rate as for Commercial Agency Services).

Pottery Mfg (rate as for Brickworks).

Poultry Farming	831	5.97%
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Poultry Feed Mfg (rate as for Grocery Mfg).

Poultry Processing	830	13.22%
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Pressure Treating Timber (rate as for Woodworking noc).

Printing	833	1.81%
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Printing Materials Mfg (rate as for Chemical etc)

Printing Trade Services noc (rate as for Printing).

Prisons/Correctional Centres (rate as for Security Services).

Private Enquiry Agencies (rate as for Security Services).

Produce Merchandising (rate as for Grocery Mfg).

Professional Consulting Services (rate as for Financial Institutions).

Professional Equipment Merchandising noc	835	1.22%
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Property Operators & Developers noc (rate as for Financial Institutions).

Property Owning:

(a) Repairs to Buildings (rate as for Building noc).

(b) Building Maintenance Services (rate as for Caretaking).

Public Works noc (rate as for Building noc).

Publishing:

(a) Publishing and Printing (rate as for Printing).

(b) Other	741	1.00%
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Pump and/or Windmill Mfg and/or Erecting (rate as for Engineering (a)).

Quarries	838	7.28%
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Rabbit Trapping (rate as for Farming and Grazing).

Racing Clubs:

(a) Jockeys (rate as for Jockeys).

(b) Other (rate as for Athletic, Sports etc (b)).

Racing Stables—all work (excepting Racing—rate as for Jockeys)	841	10.83%
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Radio Broadcasting (rate as for Broadcasting and Television).

Radio Mfg (rate as for Electronic Equipment Mfg).

Railway Construction, Maintenance and/or Demolition—including Sidings (rate as for Road and/or Bridge Construction).

Railways and Tramways:

(a) Passenger Services (rate as for Motor Omnibus Services).

(b) Other (rate as for Carrying and Carting).

Real Estate Agencies (rate as for Commercial Agency Services).

Real Estate Valuers (rate as for Commercial Agency Services).

Record and/or Cassette Tape Mfg (rate as for Broadcasting and Television).

Recycling:

- (a) Collection and/or Sorting and/or Dealing (rate as for Sanitary etc Services).
- (b) Dealing and/or Reprocessing Scrap Metals (rate as for Engineering (a)).
- (c) Reprocessing (other than metals) (rate as for industry—Glass Mfg, Paper Products Mfg, etc).

Refractories (rate as for Brickworks).

Refreshment Rooms (rate as for Restaurants).

Refrigerating Works (rate as for Grocery Mfg etc).

Regional Passenger Airlines (rate as for Air Transport Operators noc).

Religious Institutions noc (rate as for Churches).

Residential Colleges (rate as for Motels).

Residential Property Operators noc (rate as for Financial Institutions).

Restaurants	846	2.69%
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Retail Shops	847	2.21%
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Retirement Villages:

- (a) Nursing Homes (rate as for Nursing Homes).
- (b) Other (rate as for Aged Care Hostels).

Rice Milling (rate as for Grocery Mfg).

Riding Schools (rate as for Athletic, Sports etc (b)).

Rigging and/or Scaffolding work (rate as for Building noc).

Ringbarking and/or Suckering (rate as for Farming and Grazing).

Road and/or Bridge Construction	850	5.97%
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Road and/or Bridge Maintenance noc (rate as for Road and/or Bridge Construction).

Roof Plumbing (rate as for Building noc).

Roofing and/or Roof Tiling (rate as for Building noc).

Rope and/or Twine Works:

- (a) Wire Rope (rate as for Engineering (c)).
- (b) Other (rate as for Sporting Goods Mfg (b)).

Rubber Goods Mfg:

(a) Moulded and Extruded Products only (rate as for Plastic Goods Mfg (a)).		
(b) Tyre, Belting and Other Rubber Goods noc	854	7.28%
Rubber Solution Mfg (rate as for Chemical etc).		
Rubber Stamp Mfg (rate as for Publishing (b)).		
Rural Lands Protection Boards (rate as for Livestock Saleyards).		
Saddlery (rate as for Leather Goods Mfg).		
Sailmaking (rate as for Tailoring (b)).		
Salt Lick Mfg (rate as for Chemical etc).		
Salvage:		
(a) Fire (rate as for Building noc).		
(b) Marine (rate as for Vessels (b)).		
Sand Blasting (rate as for Engineering (c)).		
Sand Pits (rate as for Quarries).		
Sanitary and/or Industrial Waste Disposal Services	860	8.88%
Sausage Casing and Gut Mfg (rate as for Chemical etc).		
Sawmilling	862	13.22%
Scale Mfg:		
(a) Weighbridges and Other Heavy Scales (rate as for Engineering (a)).		
(b) Light Scales only (rate as for Engineering (b)).		
Scheduled Domestic Airlines (rate as for Air Transport Operators noc).		
Schools (rate as for Colleges).		
Scientific Equipment Merchandising noc (rate as for Professional Equipment Merchandising noc).		
Scientific Instrument Mfg (rate as for Electronic Equipment Mfg).		
Scrap Dealing (rate as for Engineering (a)).		
Screw Mfg (rate as for Engineering (b)).		
Second Hand Machinery Dealing and/or Repairing (rate as for Machinery Merchandising etc).		
Security Services—Armoured Car, Patrol, Guard and the like	969	4.01%

Seed Cleaning and/or Grading (rate as for Farming and Grazing).

Seed Merchandising (see Importing etc).

Self-Service Grocery Warehouses (rate as for Retail Shops).

Septic Tank Construction (rate as for Brickworks).

Septic Tank Installing (rate as for Plumbing etc).

Service Stations (see Motor Vehicle Industry).

Services to Finance & Investment noc (rate as for Financial Institutions).

Services to Insurance Industry noc (rate as for Financial Institutions).

Sewer Construction (rate as for Waterworks).

Sewing Machine Dealing and/or Importing and/or Assembling and/or Repairing (see Importing etc).

Sheep Shearing and/or Droving Contracting (rate as for Farming and Grazing).

Sheet Metal Working noc (rate as for Engineering (c)).

Sheltered Workshops—rate according to industry.

Ship Building and/or Repairing and/or Cleaning (rate as for Engineering (c)).

Shipping Agencies in respect of workers engaged on vessels in cleaning, overhauling and/or repairing (rate as for Engineering (c)).

Ships (see Vessels).

Ships' Shop Proveedores:

- (a) Wholesale (see Importing etc).
- (b) Retail (rate as for Retail Shops).
- (c) Rigging (rate as for Engineering (c)).

Shire Services (see Corporation Services).

Shop and Office Fitting (rate as for Woodworking noc).

Shopping Trolley Collection Services (rate as for Cleaning etc (b)).

Show Case Mfg (rate as for Furniture Mfg).

Sign Making (rate as for Engineering (b)).

Signwriting (rate as for Painting).

Silk Screen Printing (rate as for Printing).

Silverware and/or Cutlery Mfg (rate as for Engineering (b)).

Skating Rinks (rate as for Pleasure Grounds).

Slate Yards (see Lime and Cement Works).

Slaughtering (rate as for Abattoirs).

Small Arms Mfg (rate as for Engineering (b)).

Smallgoods—Meat—Mfg:

(a) General Butchering (rate as for Butchering (b)).

(b) Other (rate as for Grocery Mfg).

Smelting Works noc (rate as for Foundries (b)).

Soap and/or Candle Mfg (rate as for Grocery Mfg).

Soft Drink Mfg (rate as for Grocery Mfg).

Softgoods Warehouses (rate as for Retail Shops).

Solder Mfg (rate as for Foundries (b)).

Spark Plug Mfg (rate as for Engineering (b)).

Spectacles and/or Spectacle Frames, Mfg and/or Repairing (rate as for Electronic Equipment Mfg).

Spectacles and/or Spectacle Frames Merchandising noc (rate as for Professional Equipment Merchandising noc).

Speed Boats—racing (rate as for Pleasure Grounds).

Spinning Mills (rate as for Woollen etc Mills).

Sporting Goods Mfg:

(a) Woodwork (rate as for Woodworking noc).

(b) Other	890	3.29%
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Spring Mfg:

(a) Vehicular (rate as for Engineering (a)).

(b) Other (rate as for Engineering (c)).

Stationery Mfg (rate as for Paper Mills etc).

Steel Fabricating (see Structural Engineering).

Steel Merchants (rate as for Engineering (c)).

Steel Mfg (rate as for Engineering (a)).

Stevedoring—including Container Terminals	893	5.97%
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Stock and Station Agencies (rate as for Livestock Saleyards).

Stock Exchanges (rate as for Financial Institutions).

Stock Feed Mfg (rate as for Grocery Mfg).

Stone Breaking and Crushing (rate as for Quarries).

Stone Yards (see Lime and Cement Works).

Stonemason Work (rate as for Building noc).

Stores—Bulk noc (rate as for Importing etc (a)).

Strata Titles—Bodies Corporate (rate as for Caretaking).

Structural Engineering:

(a) Fabrication in workshop (rate as for Engineering (a)).

(b) Structural work on buildings (rate as for Building noc).

Sugar Cane Growing and/or Sugar Cane Contracting—incl cutting and/or delivery to mill, jetty or on punt (rate as for Farming and Grazing).

Sugar Milling (rate as for Grocery Mfg).

Suitcase Mfg (see Bag Mfg).

Superannuation Funds (rate as for Financial Institutions).

Surgical Instrument Mfg (rate as for Electronic Equipment Mfg).

Surgical Truss Mfg (rate as for Electronic Equipment Mfg).

Surveying—Land and Marine (rate as for Colleges).

Suspended Ceiling Fixing (rate as for Woodworking noc).

Swimming Pool Maintenance Services noc (rate as for Engineering (b)).

Swimming Pools (rate as for Athletic, Sports etc (b)).

Swimming Pools Construction, or Installation (rate as for Building noc).

Swimming Pools (Fibreglass) Mfg (rate as for Plastic Goods Mfg (a)).

Swimming Schools (rate as for Colleges).

Switchgear Mfg (rate as for Engineering (c)).

Tailoring:

(a) Factories (rate as for Clothing Mfg noc).

(b) Other

902

2.69%

Take-Away Food Establishments (rate as for Restaurants).

Tallying Services (rate as for Importing etc (a)).

Tank and Dam Construction and/or Cleaning (rate as for Waterworks).

Tanneries—incl Leather Merchandising	905	7.28%
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Tape Mfg (rate as for Chemical etc).

Tape—Cassette Mfg and Recording (rate as for Broadcasting and Television).

Taverns and Bars (rate as for Hotels).

Taxi Cab and/or Hire Cars:

(a) Drivers	907	\$5.50 per shift
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(b) Other (rate as for Motor Omnibus Services).

Telecommunications Services noc	909	0.45%
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Telecommunications Equipment Importing and/or Dealing (no manufacturing or repairing) (rate as for Office Machine Importing etc).

Telecommunications Equipment Installation and/or Maintenance Services noc (rate as for Electronic Equipment Mfg).

Telecommunications Equipment Mfg (rate as for Electronic Equipment Mfg).

Teleconferencing Services (rate as for Telecommunications Services noc).

Telemarketing (rate as for Commercial Agency Services).

Telephone Cleansing Services (rate as for Telecommunication Services noc).

Telephone Messaging and/or Answering Services (rate as for Telecommunications Services noc).

Telephone Recorded Information Services (rate as for Telecommunications Services noc).

Television and Satellite Antenna Installation and/or Repair (rate as for Electrical Contractors).

Television Broadcasting (rate as for Broadcasting and Television).

Television Receiver Mfg (rate as for Electronic Equipment Mfg).

Television Repairs (rate as for Electronic Equipment Mfg).

Terra-Cotta Mfg (rate as for Brickworks).

Terrazzo:

- (a) Mfg—other than Tiles (see Lime and Cement Works).
- (b) Paving (rate as for Road and/or Bridge Construction).
- (c) Other (rate as for Building noc).

Theatre Companies (rate as for Theatres).

Theatres	910	1.81%
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Theme Parks (rate as for Pleasure Grounds).

Tile Mfg (rate as for Brickworks).

Tiling:

- (a) Pavement (rate as for Road and/or Bridge Construction).
- (b) Other (rate as for Building noc).

Timber Getting and/or Bush Work (rate as for Sawmilling).

Timber Merchandising	865	5.97%
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Timber Products Manufacturing noc (rate as for Woodworking).

Tobacco, Cigar and Cigarette Mfg	913	2.21%
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Tobacco Growing (rate as for Farming and Grazing).

Tool Making noc (rate as for Engineering (b)).

Totalizator Machine Mfg and/or Repairing (rate as for Electronic Equipment Mfg).

Tow Trucking:

- (a) Towing Only (rate as for Carrying and Carting).
- (b) In conjunction with repair activities (rate as for Motor Vehicle Industry (b)).

Toy Mfg:

- (a) Wood (rate as for Woodworking noc).
- (b) Plastic (see Plastic Goods Mfg).
- (c) Soft (rate as for Clothing Mfg noc).
- (d) Other (rate as for Engineering (b)).

Trade Unions (rate as for Commercial Agency Services).

Transfer Paper Pattern Making (rate as for Printing).

Transformer Mfg (rate as for Engineering (c)).

Travel Agencies (rate as for Commercial Agency Services).

Tree Felling (rate as for Sawmilling).

Tree Lopping Services (rate as for Sawmilling).

Trunk Mfg:

(a) Metal (see Box Mfg).

(b) Wood (rate as for Woodworking noc).

(c) Other (see Bag Mfg).

Tunnelling noc (rate as for Building noc).

Typesetting Services (rate as for Publishing (b)).

Typing, Copying and Mailing Services (rate as for Financial Institutions).

Tyre Retailing and/or Fitting (rate as for Motor Vehicle Industry (b)).

Umbrella Mfg and/or Repairing (rate as for Electronic Equipment Mfg).

Undertaking Services	923	4.01%
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Unit Trusts, Land Trusts, Mutual Funds (rate as for Financial Institutions).

Upholstering:

(a) Cabinet and/or Furniture Mfg (rate as for Furniture Mfg).

(b) Other (rate as for Tailoring (b)).

Vegetable Growing (rate as for Fruit and/or Vegetable Growing).

Vending, Weighing and/or Coin Slot Machine Shops and the like (rate as for Retail Shops).

Vessels:

(a) Ferries and Other Vessels noc	926	4.89%
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(b) Trawlers and Other Fishing Vessels	933	13.22%
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Veterinary Services (rate as for Doctors' Surgeries).

Video Libraries (rate as for Retail Shops).

Vinegar Making (rate as for Wine Making).

Vineyards:

(a) Vineyard Work (rate as for Fruit and/or Vegetable Growing).

(b) Wine Making (rate as for Wine Making).

Warehousing noc (rate as for Importing etc (a)).

Waste Disposal Services (rate as for Sanitary etc Services).

Watch Merchandising noc (rate as for Professional Equipment Merchandising noc).

Watchmaking and/or Repairing (rate as for Electronic Equipment Mfg).

Water Boards (rate as for Waterworks).

Waterproofing Buildings (rate as for Building noc).

Waterproofing Products Mfg (rate as for Chemical etc).

Waterworks—Construction and extension	940	4.89%
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Weaving Mills (rate as for Woollen etc Mills).

Weighing, Vending and/or Coin Slot Machine Shops and the like (rate as for Retail Shops).

Well Sinking (rate as for Quarries).

Wharf Construction (rate as for Waterworks).

Wharf Labouring (rate as for Stevedoring).

Wharves (see Docks).

Wheat Grading and/or Sampling at Silo and/or Stacking (rate as for Farming and Grazing).

Wicker Work (rate as for Furniture Mfg).

Window Cleaning (rate as for Cleaning (b)).

Window Dressing (rate as for Retail Shops).

Wine Making	947	3.29%
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Wine and/or Spirit Merchandising—Wholesale	948	1.48%
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Wire and/or Wire Products Mfg (rate as for Engineering (c)).

Women's Refuges (rate as for Colleges).

Wooden Furniture Mfg (rate as for Furniture Mfg).

Woodworking noc	955	5.97%
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Woollen and Other Textile Mills	956	4.89%
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Wool Sampling and Classing (rate as for Wool Stores).

Woolscouring (rate as for Woollen etc Mills).

Wool Stores—of Pastoral Companies and the like	960	4.89%
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Wrestling (see Boxing and Wrestling).

X-ray Work (rate as for Doctors' Surgeries).

Yarn Mills (rate as for Woollen etc Mills).

Zoological Gardens (rate as for Pleasure Grounds).